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JOINT LEGISLATIVE COMMISSION

ON MUNICIPAL INCORPORATIONS

REPORT TO THE

GENERAL ASSEMBLY

OF NORTH CAROLINA

Proposed Town of Cashiers

March 24, 2003

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CIRCULATION

REPORT TO THE GENERAL ASSEMBLY

Proposed Incorporation of the Village of Cashiers
March 24, 2003

The Joint Legislative Commission on Municipal Incorporations was created in 1986 by the General Assembly to conduct an independent review and evaluation of proposed municipal incorporations. This evaluation, to be conducted in accordance with a statutory set of objective criteria, is designed to allow the General Assembly to see the feasibility of the proposed new municipality. The Commission consists of four members of the General Assembly, one city official, and one county official. A list of members appears as Appendix A.

The statutory criteria require a review of community support, (a petition is required) population, land development, nearness to other urban areas, and ability to provide municipal services at a reasonable tax rate. A copy of the statutes authorizing the Commission and setting up the review standards is attached as Appendix B.

The Commission received a petition proposing the incorporation of the Village of Cashiers in Jackson County on November 4, 2002. A copy of the petition is attached as Appendix C.

The Commission, pursuant to G.S. 120-161, asked the Division of Community Assistance of the Department of Commerce to evaluate the petition. The Division conducted the evaluation and, based upon its report, the Commission found that the requirements of G.S. 120-163 and G.S. 120-164 had been met (a copy of the report is attached as Appendix D).

The Commission also requested that the Division of Community Assistance evaluate the proposed Village's petition for incorporation under G.S. 120-166 (a copy of the report is attached as Appendix E). The Division conducted the evaluation and determined that the statutory requirement was met.

The Commission further requested that the Division of Community Assistance evaluate the proposed Village's petition under G.S. 120-167 through G.S. 120-170 (a copy of the report is attached as Appendix F). The Division conducted the evaluation and determined that all statutory requirements had been met.

Pursuant to G.S. 120-169.1, the Commission requested that the Fiscal Research Department provide data that shows the impact on other municipalities and counties of the diversion of already levied taxes or State-shared revenues to support services in the proposed Village of Cashiers. The fiscal impact report

was not available at the time the Commission made its recommendation to the full General Assembly. Therefore, the Commission authorized staff to include the report in this Report to the General Assembly at a later date (The report will be Appendix G).

The Commission finds that the proposed Village of Cashiers meets the standards required by Article 20 of Chapter 160A of the General Statutes, and therefore the Commission recommends incorporation of the area as the Village of Cashiers.

APPENDIX A

JOINT LEGISLATIVE COMMISSION ON
MUNICIPAL INCORPORATIONS
2001-2002-
Membership

President Pro Tem's Appointments

Senator Fletcher Hartsell
P. O. Box 368
Concord, NC 28026-0368

Senator Kay R. Hagan
305 Meadowbrook Terrace
Greensboro, NC 27408

Speaker's Appointments

Representative Mary L. Jarrell
1010 Wickliff Avenue
High Point, NC 27262

Representative John W. Hurley
P. O. Box 714
Fayetteville, NC 28303

Mr. Jerry Ayscue
Vance County Manager
Vance County Courthouse
Young Street
Henderson, NC 27536

Staff

Gerry Cohen, Director
Bill Drafting Division

Gayle L. Moses, Staff Attorney
Bill Drafting Division

Legislative Assistant

Dot Waugaman
2125 Legislative Building

APPENDIX B

Article 20.

Joint Legislative Commission on Municipal Incorporations.

Part 1. Organization.

§ 120-158. Creation of Commission.

(a) There is created the Joint Legislative Commission on Municipal Incorporations, referred to in this Article as "Commission".

(b) The Commission shall consist of six members, appointed as follows:

(1) Two Senators appointed by the President Pro Tempore of the Senate;

(2) Two House members appointed by the Speaker;

(3) One city manager or elected city official, appointed by the President Pro Tempore of the Senate from a list of three eligible persons nominated by the North Carolina League of Municipalities; and

(4) One county commissioner or county manager, appointed by the Speaker from a list of three eligible persons nominated by the North Carolina Association of County Commissioners.

§ 120-159. Terms.

Members shall be appointed for terms ending June 30, 1987, and subsequently for two-year terms beginning July 1, 1987, and biennially thereafter. A member eligible when appointed may continue for the remainder of the term regardless of the member's continued eligibility for the category. The Commission shall elect a chairman from its membership for a one-year term.

§ 120-160. Compensation.

Members of the Commission who are members of the General Assembly shall receive subsistence and travel allowances as provided by G.S. 120-3.1. Members who are State officers or employees shall receive subsistence and travel allowances as provided by G.S. 138-6. All other members shall receive per diem, subsistence, and travel allowances as provided by G.S. 138-5.

§ 120-161. Facilities and staff.

The Commission may meet in the Legislative Building or the Legislative Office Building. Staff for the Commission shall be provided by the Legislative Services Commission. The Commission may contract with the Institute of Government, the Local Government Commission, the Department of Environment and Natural Resources, or other agencies as may be necessary in completing any required studies, within the funds appropriated to the Commission.

Part 2. Procedure for Incorporation Review.

§ 120-163. Petition.

(a) The process of seeking the recommendation of the Commission is commenced by filing with the Commission a petition signed by fifteen percent (15%) of the registered

voters of the area proposed to be incorporated, but by not less than 25 registered voters of that area, asking for incorporation. The voter shall sign the petition and also clearly print that voter's name adjacent to the signature. The petition must also contain the voter's residence address and date of birth.

(b) The petition must be verified by the county board of elections of the county where the voter is alleged to be registered. The board of elections shall cause to be examined the signature, shall place a check mark beside the name of each signer who is qualified and registered to vote in that county in the area proposed to be incorporated, and shall attach to the petition a certificate stating the number of voters registered in that county in the area proposed to be incorporated, and the total number of registered voters who have been verified. The county board of elections shall return the petition to the person who presented it within 15 working days of receipt. That period of 15 working days shall be tolled for any period of time that is also either two weeks before or one week after a primary or election being conducted by the county board of elections.

(c) The petition must include a proposed name for the city, a map of the city, a list of proposed services to be provided by the proposed municipality, the names of three persons to serve as interim governing board, a proposed charter, a statement of the estimated population, assessed valuation, degree of development, population density, and recommendations as to the form of government and manner of election. The petition must contain a statement that the proposed municipality will have a budget ordinance with an ad valorem tax levy of at least five cents (5¢) on the one hundred dollar ($100.00) valuation upon all taxable property within its corporate limits. The petition must contain a statement that the proposed municipality will offer four of the following services no later than the first day of the third fiscal year following the effective date of the incorporation: (i) police protection; (ii) fire protection; (iii) solid waste collection or disposal; (iv) water distribution; (v) street maintenance; (vi) street construction or right-of-way acquisition; (vii) street lighting; and (viii) zoning. In order to qualify for providing police protection, the proposed municipality must propose either to provide police service or to have services provided by contract with a county or another municipality that proposes that the other government be compensated for providing supplemental protection. The proposed municipality may not contain any noncontiguous areas.

(d) The petitioners must present to the Commission the verified petition from the county board of elections.

(e) A petition must be submitted to the Commission at least 60 days prior to convening of the next regular session of the General Assembly in order for the Commission to make a recommendation to that session.

§ 120-164. Notification.

(a) Not later than five days before submitting the petition to the Commission, the petitioners shall notify:

(1) The board or boards of county commissioners of the county or counties where the proposed municipality is located;

(2) All cities within that county or counties; and

(3) All cities in any other county that are within five miles of the proposed municipality of the intent to present the petition to the Commission.

(b) The petitioners shall also publish, one per week for two consecutive weeks, with the second publication no later than seven days before submitting the petition to the Commission, notice in a newspaper of general circulation in the area proposed to be incorporated of the intent to present the petition to the Commission.

§ 120-165. Initial inquiry.

(a) The Commission shall, upon receipt of the petition, determine if the requirements of G.S. 120-163 and G.S. 120-164 have been met. If it determines that those requirements have not been met, it shall return the petition to the petitioners. The Commission shall also publish in the North Carolina Register notice that it has received the petition.

(b) If it determines that those requirements have been met, it shall conduct further inquiry as provided by this Part.

§ 120-166. Additional criteria; nearness to another municipality.

(a) The Commission may not make a positive recommendation if the proposed municipality is located within one mile of a municipality of 5,000 to 9,999, within three miles of a municipality of 10,000 to 24,999, within four miles of a municipality of 25,000 to 49,999, or within five miles of a municipality of 50,000 or over, according to the most recent decennial federal census, or according to the most recent annual estimate of the Office of State Budget, Planning, and Management if the municipality was incorporated since the return of that census.

(b) Subsection (a) of this section does not apply in the case of proximity to a specific municipality if:

(1) The proposed municipality is entirely on an island that the nearby city is not on;

(2) The proposed municipality is separated by a major river or other natural barrier from the nearby city, such that provision of municipal services by the nearby city to the proposed municipality is infeasible or the cost is prohibitive, and the Commission shall adopt policies to implement this subdivision;

(3) The municipalities within the distances described in subsection (a) of this section by resolution express their approval of the incorporation; or

(4) An area of at least fifty percent (50%) of the proposed municipality has petitioned for annexation to the nearby city under G.S. 160A-31 within the previous 12 months before the incorporation petition is submitted to the Commission but the annexation petition was not approved.

§ 120-167. Additional criteria; population.

The Commission may not make a positive recommendation unless the proposed municipality has a permanent population of at least 100 and a population density (either permanent or seasonal) of at least 250 persons per square mile.

§ 120-168. Additional criteria; development.

The Commission may not make a positive recommendation unless forty percent (40%) of the area is developed for residential, commercial, industrial, institutional, or governmental uses, or is dedicated as open space under the provisions of a zoning ordinance, subdivision ordinance, conditional or special use permit, or recorded restrictive covenants.

§ 120-169. Additional criteria; area unincorporated.

The Commission may not make a positive recommendation if any of the proposed municipality is included within the boundary of another incorporated municipality, as defined by G.S. 153A-1(1).

§ 120-169.1. Additional criteria; level of development, services; financial impact on other local governments.

(a) Repealed by Session Laws 1999-458, s. 4.

(b) Services. – The Commission may not make a positive recommendation unless the area to be incorporated submits a plan for providing a reasonable level of municipal services. This plan shall be based on the proposed services stated in the petition under G.S. 120-163(c).

(c) The Commission in its report shall indicate the impact on other municipalities and counties of diversion of already levied local taxes or State-shared revenues from existing local governments to support services in the proposed municipality.

§ 120-170. Findings as to services.

The Commission may not make a positive recommendation unless it finds that the proposed municipality can provide at a reasonable tax rate the services requested by the petition, and finds that the proposed municipality can provide at a reasonable tax rate the types of services usually provided by similar municipalities. In making findings under this section, the Commission shall take into account municipal services already being provided.

§ 120-171. Procedures if findings made.

(a) If the Commission finds that it may not make a positive recommendation because of the provisions of G.S. 120-166 through G.S. 120-170, it shall make a negative recommendation to the General Assembly. The report to the General Assembly shall list the grounds on which a negative recommendation is made, along with specific findings. If a negative recommendation is made, the Commission shall notify the petitioners of the need for a legally sufficient description of the proposed municipality if the proposal is to be considered by the General Assembly. At the request of a majority of the members of the interim board named in the petition, the Commission may conduct a public hearing and forward any comments or findings made as a result of that hearing along with the negative recommendation.

(b) If the Commission determines that it will not be barred from making a positive recommendation by G.S. 120-166 through G.S. 120-170, it shall require that petitioners have a legally sufficient description of the proposed municipality prepared at their expense as a condition of a positive recommendation.

(c) If the Commission determines that it is not barred from making a positive recommendation, it shall make a positive recommendation to the General Assembly for incorporation.

(d) The report of the Commission on a petition shall be in a form determined by the Commission to be useful to the General Assembly.

§ 120-172. Referendum.

Based on information received at the public hearing, the Commission may recommend that any incorporation act passed by the General Assembly shall be submitted to a referendum, except if the petition contained the signatures of fifty percent (50%) of registered voters the Commission shall not recommend a referendum.

§ 120-173. Modification of petition.

With the agreement of the majority of the persons designated by the petition as an interim governing board, the Commission may submit to the General Assembly recommendations based on deletion of areas from the petition, as long as there are no noncontiguous areas.

§ 120-174. Deadline for recommendations.

If the petition is timely received under G.S. 120-163(e), the Commission shall make its recommendation to the General Assembly no later than 60 days after convening of the next regular session after submission of the petition.

APPENDIX C

PETITION

TO

THE JOINT LEGISLATIVE COMMISSION ON MUNICIPAL INCORPORATIONS

The undersigned persons hereby petition the Joint Legislative Commission on Municipal Incorporations to render a positive and favorable recommendation to the General Assembly of North Carolina that it enact the legislation necessary to incorporate the municipality of "Cashiers", which will be referred to as a "village", subject to a referendum to be held as soon as possible after such enactment.

1. This Petition, verified by the Jackson County Board of Elections, is submitted on the 4th day of November 2002, which is more than 60 days prior to the date of the convening of the next regular session of the General Assembly of North Carolina, to wit, January 29, 2003.

2. This Petition is signed by at least 15% of the registered voters of the area to be incorporated and is signed by at least 25 registered voters of the area to be incorporated.

3. Attached hereto as Exhibit 1 is a certificate from the Jackson County Board of Elections, which has examined each signature hereinbelow and has placed a check mark beside the name of each signer who is qualified and registered to vote in Jackson County in the area proposed to be incorporated.

4. Attached hereto as Exhibit 2 is a map of Cashiers, which contains no non-contiguous areas, and a legally sufficient description of the area to be incorporated.

5. The services that will be provided by Cashiers, at a reasonable tax rate, giving due consideration to the types of services usually provided by similar cities and such municipal services as are already being provided, and which will be offered no later than the first day of the third fiscal year following the effective date of the incorporation, are as follows:
   i. police protection;
   ii. fire protection;
   iii. solid waste collection or disposal; and
   iv. zoning.

6. Attached Exhibit 3 is a description of the plans by which the services listed in the foregoing paragraph will be offered no later than the first day of the third fiscal year following the effective date of incorporation.

7. We petition the Commission and the General Assembly to provide for the election of aldermen as soon as possible after positive results of the referendum are certified. Pending such elections, the names of five persons to serve as the interim board of Cashiers until the holding of elections are as follows:
   i. Marcia Moore;
   ii. Mark Zachary;
   iii. Frank Doherty;
   iv. Hamilton Arnall; and
   v. Colleen McCall.

8. Attached hereto as Exhibit 4 is a copy of the proposed charter of Cashiers, which shows the recommendation as to the form of government and the recommendation as to the manner of election.

9. The estimated total population of Cashiers (permanent and seasonal) is 2353, including at least 100 permanent residents.

10. The valuation of property in Cashiers (based on county tax valuations) is $538,170,500.00.

11. Of the area proposed for incorporation, 50.65% is developed for residential, commercial, industrial, institutional, or government uses or is dedicated as open space under the provisions of recorded restrictive covenants.

12. The population density of the area within Cashiers is greater than 250 persons (permanent and seasonal) per square mile. The area of Cashiers is 7.88 square miles. Within this area there are 2353 persons (including permanent and seasonal). Thus, the density of Cashiers is calculated to be 299 persons per square mile.

13. Cashiers will have a budget ordinance with an ad valorem tax levy of at least five cents on the one hundred dollar valuation.

14. The Jackson County Board of Commissioners was duly notified by the receipt of certified mail of the intent of the petitioners herein to submit this Petition on September 16, 2002.

15. The other incorporated municipalities in Jackson County were duly notified by the receipt of certified mail of the intent of the petitioners herein to submit this Petition on the dates shown.
    i. the Town of Sylva, received on September 16, 2002;
    ii. the Town of Dillsboro, received on September 17, 2002;
    iii. the Town of Webster, received on September 23, 2002;
    iv. the Village of Forest Hills, received on September 16, 2002; and
    v. the Town of Highlands, received on September 17, 2002.

16. Notice of the intent to present this petition to the Commission was published two consecutive weeks in the Crossroads Chronicle, which is a newspaper of general circulation in the area proposed to be incorporated, as shown by the publishers' affidavit attached hereto as Exhibit 5. The last publication was on September 25, which is not later than 7 days before the submission to the Commission.

17. Cashiers is not within the boundary of another incorporated municipality that has conducted the most recent election required by its charter.

18. The impact that the incorporation of Cashiers will have on other towns in Jackson County and the county itself as a result of the diversion of already levied local taxes or State-shared revenues from existing local governments to support services in the Cashiers is as shown on the report attached hereto as Exhibit 6.

19. Wherefore, the Petitioners herein indicate their support to the foregoing Petition and have signed as shown on the following signature pages.

EXHIBITS TO PETITION

1. Certificate of Jackson County Board of Elections.
2. Map of area to be incorporated.
3. Plan to offer police protection, fire protection, solid waste collection/disposal and zoning by first day of third fiscal year.
4. Charter of Cashiers.
5. Publisher's affidavit.
6. County impact statement.

EXHIBIT 1

CERTIFICATE
BY
JACKSON COUNTY BOARD OF ELECTIONS

This Certificate is made pursuant to N.C.G.S. 120-163(b).

The Jackson County Board of Elections hereby certifies that it has examined each signature attached to the Petition to the Joint Legislative Commission on Municipal Incorporations for the Village of Cashiers and has placed a check mark beside the name of each signer who is qualified and registered to vote in Jackson County in the area proposed to be incorporated.

The total number of voters registered in Jackson County in the area proposed to be incorporated is 596.

The total number of voters who have been verified is 113.

This the 4th day of Nov., 2002.

Chairman of the Jackson County Board of Elections

CORPORATE LIMITS OF PROPOSED VILLAGE OF CASHIERS, NORTH CAROLINA EX. 2

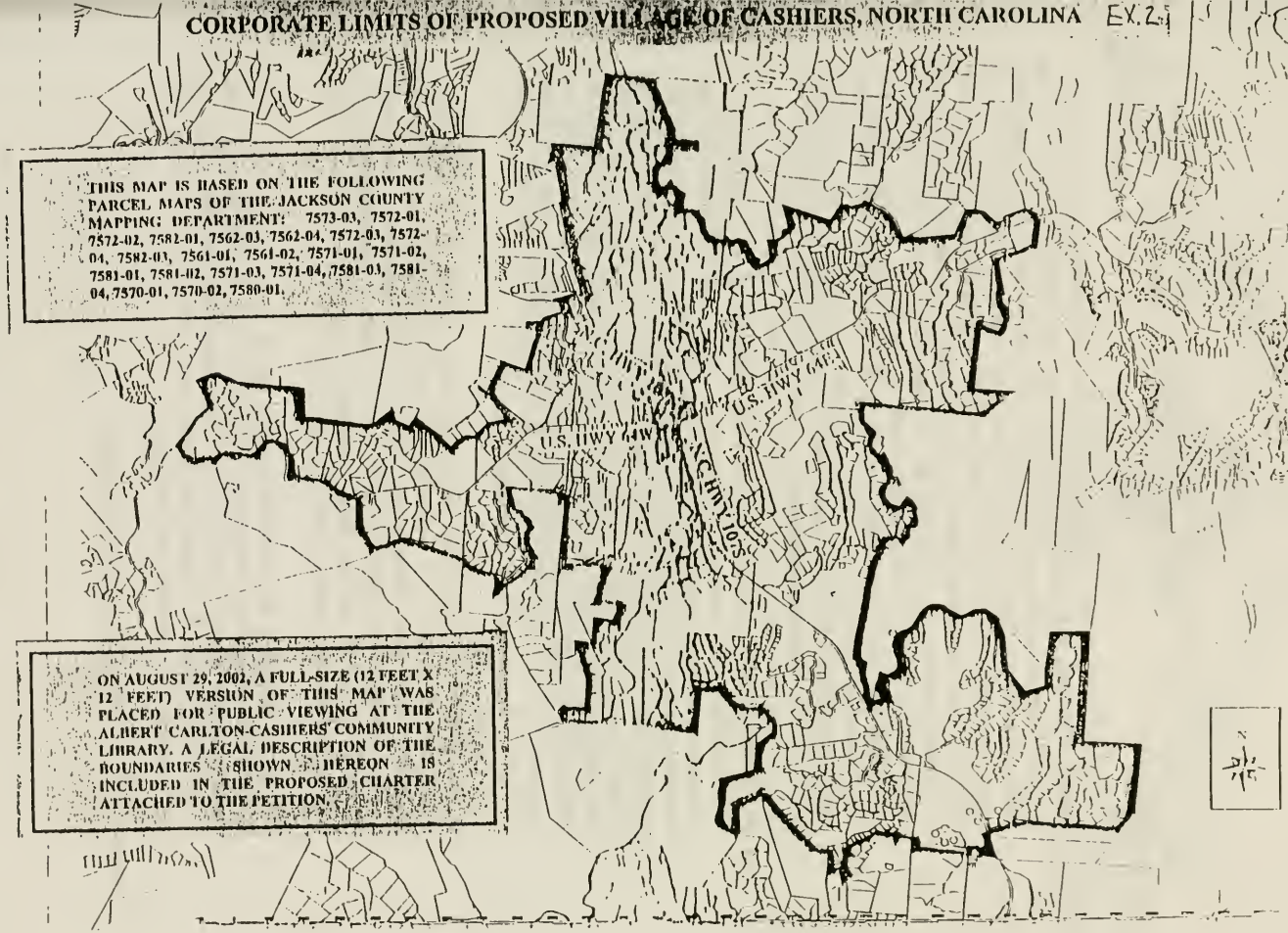
THIS MAP IS BASED ON THE FOLLOWING PARCEL MAPS OF THE JACKSON COUNTY MAPPING DEPARTMENT: 7573-03, 7572-01, 7572-02, 7582-01, 7562-03, 7562-04, 7572-03, 7572-04, 7582-03, 7561-01, 7561-02, 7571-01, 7571-02, 7581-01, 7581-02, 7571-03, 7571-04, 7581-03, 7581-04, 7570-01, 7570-02, 7580-01.
ON AUGUST 29, 2002, A FULL-SIZE (12 FEET X 12 FEET) VERSION OF THIS MAP WAS PLACED FOR PUBLIC VIEWING AT THE ALBERT CARLTON-CASHIERS COMMUNITY LIBRARY. A LEGAL DESCRIPTION OF THE BOUNDARIES SHOWN HEREON IS INCLUDED IN THE PROPOSED CHARTER ATTACHED TO THE PETITION.
U.S. HWY 64W
U.S. HWY 64E
N.C. HWY 107S
N

EXHIBIT 3

PLAN TO OFFER MUNICIPAL SERVICES NO LATER THAN THE FIRST DAY OF THE THIRD FISCAL YEAR FOLLOWING THE EFFECTIVE DATE OF INCORPORATION.

1. POLICE PROTECTION. The Village of Cashiers will begin its first fiscal year in 2003. This will be probably be a partial fiscal year. Because of the lag in the collection of ad valorem taxes, sales taxes and other revenues, police protection will not be provided until the second fiscal year, beginning July 1, 2004. In that year, it is estimated that $112,486 will be available for police protection services. Subject to decisions of the Board of Aldermen, the plan at this time is to contract with the Jackson County Sheriff for the provision of additional officers to supplement protection already being provided by the Sheriff. At the beginning of the third fiscal year, July 1, 2005, it is estimated that $188,861 will be available for this service and that this will be an adequate amount with which to provide services or contract for the services with the Sheriff, depending on the will of the Board of Aldermen for the Village.

2. FIRE PROTECTION. Fire protection will continue to be provided by the Cashiers-Glenville Volunteer Fire Department. The Village will contract with the Volunteer Fire Department and provide a substantial part of its operating budget, with the remainder to be provided by Jackson County. The Fire Department will provide protection within the corporate limits of the Village, but will also continue to be responsible for protection of areas within the County but outside the Village. In the second fiscal year, beginning July 1, 2004, it is estimated that $100,000 will be available to help fund the Volunteer Fire Department. At the beginning of the third fiscal year, July 1, 2005, it is estimated that at least $100,000 will continue be available for this service.

3. SOLID WASTE COLLECTION AND DISPOSAL. In the second fiscal year, beginning July 1, 2004, it is estimated that $164,916 will be available for the purposes of solid waste collection and disposal and other important services such as litter pick-up. The Village will solicit bids for these services and will award the bid to the lowest qualified bidder or bidders. The amount available at the beginning of the third fiscal year will increase to $173,161.

4. ZONING. According to the budget attached hereto, the Village will have an adequate amount to begin development of a land-use plan for the Village, if the elected aldermen choose to develop such a plan, even in the first fiscal year. In the following years, the budget will allow for finalization of the plan and implementation of ordinances, and enforcement.

Attached hereto is a three-year budget for the Village.

Office of the Sheriff

SHERIFF
JIMMY ASHE

330 KEENER STREET
SYLVA, NC 28779

828-586-4355
FAX 828-586-5109

March 20, 2003

John Correllus
919-733-5262

Dear Mr. John Correllus,

The Jackson County Sheriff's Office has discussed the concept to provide full law enforcement coverage to the proposed Village of Cashiers, assuming the vote to incorporate passes. A tentative annual appropriation in the proposed budget of approximately $112000 is noted. Final details of the support will be negotiated after the Village is incorporated.

Assuming the registered voters of the proposed Village of Cashiers vote to incorporate, the Cashiers Glenville Volunteer Fire Department will continue to provide coverage of that area as in the past. The Department notes that $100,000 per annum is allocated in the proposed Village budget to provide for the service which will permit greater attention to training and less attention to fund raising. Present coverage responsibilities in the southern part of Jackson County are not expected to change.

Sincerely,

Jimmy Ashe

Jimmy Ashe - Sheriff

Cashiers Glenville Volunteer Fire Department
Cashiers NC, 28717

March 18, 20003

Letter of intent to provide fire protection to the proposed City of Cashiers, Jackson County, North Carolina

For the sum of $100,000 dollars, The Cashiers Glenville Fire Department Inc. agrees to provide fire protection within the proposed city limits of The City of Cashiers for a period of one year.

Randy Dillard
Chief

A letter from the interim board

Dear Editor,

This letter is from the people who will be the interim board members of the village of Cashiers, should the referendum be successful. Although the referendum may be several months away, we want to address some issues early, and perhaps clear up any confusion.

Many people think that the group who started the process will be controlling the town if the referendum passes. This is not true. Although we plan to call upon anyone with more knowledge than us to help us, we will be making the decisions until we are replaced by elected aldermen. Later, we will submit an article on who we are, including our histories.

But for now, you should know that we all live within the proposed area to be incorporated. We have all lived in Cashiers for years. And most importantly, we are all committed to listening carefully to the citizens of Cashiers before taking any action. In fact, we will begin holding public meetings even before the referendum so that you will have an opportunity to share with us your ideas and you will know what we hope to do in the few months we will be serving.

One of the issues we will discuss in the coming months is how we will deal with growth. We all agree that Cashiers will grow. We also agree that not all growth is good. The growth of attractive businesses in Cashiers is not the same as uncontrolled strip malls in Cashiers. Although we have little interest in controlling what a homeowner does on his residential property, we are concerned with the business district and the threat that unsightly developments will detract from the small-town atmosphere that benefits us all. Working out the details of this basic philosophy will be done in open meetings.

Another issue to be discussed is taxes. Many people wrongly think that a town is required to provide four municipal services. The law simply states that in the beginning, a petition to incorporate must show how, theoretically, the proposed town could, if its alderman decided to do so, provide four municipal services by the beginning of the third fiscal year. There is no requirement that a town must provide any municipal services at all. It may be that we decide to protect the downtown area from unsightly development and leave it at that. We would not need a nine-cent millage rate ($90 per $100,000 property value) to do that!

We, the interim board members, and the elected aldermen to follow us, will have the power to decide what service or services will be needed and the tax rate will be determined by that decision. Each and every year thereafter, as required by law, the elected aldermen will hold a public hearing and will be required to make

See Letters, Page 5

LETTERS: A 'Q&A' for Cashiers residents

from Page 4

the same decisions. If the elected aldermen ignore the wishes of the people who elected them (i.e., you), they will be replaced.

To further clarify some of the misconceptions about incorporation, we have put together a list of facts, which can be found following this letter. We hope this helps.

Over the next few months, please come to the meetings or express your viewpoints through the *Crossroads Chronicle.*

With care for our community,

Hamilton Arnold, Frank Doherty, Colleen McCall, Marcia Moore and Mark Zachary

'Some truths about incorporation'

Editor's note: The following list of questions and answers was written by the interim board members for the village of Cashiers — Hamilton Arnold, Frank Doherty, Colleen McCall, Marcia Moore and Mark Zachary.

• If Cashiers is incorporated, will it be required to offer four services?

No. The petition to incorporate shows four services being provided only because the law requires this for every petition to incorporate a new town.

• Could the temporary board members and the elected aldermen choose to provide the one service of maintaining the beauty of the downtown business district to the exclusion of all other services (trash pick-up, police, fire, etc.)?

Yes. There is no legal requirement for a town to provide any services at all.

• Would Cashiers get sales tax money ($180,000 per year, which the county gets now) even if the only service provided was maintaining the beauty of the downtown business district?

Yes. And this would be enough to have a town office and provide this service, so the tax rate would be zero percent.

• Will "outsiders" run the town?

No. Only people who are registered voters and live in the town limits can run for aldermen or mayor. People who live in Glenville, Sapphire or anywhere else outside town limits would not be allowed even to vote in town elections.

If you have signed a petition without knowing these things, we suggest you make sure your name is taken off.

Please, get the facts before you say no to our best chance to make our own decisions about how to maintain the beauty of the downtown business district of Cashiers.

Jan 30, 2003

REVENUE

August 07, 2002
CASHIERS VILLAGE

FINANCIAL PROJECTIONS FIRST THREE YEARS

REVENUES	FY 03-04	FY 04-05	FY 05-06
Ad valorem property taxes (new) 9mills	$50,000	$462,687	$476,567
Sales Tax Returns (redistribution)	$90,000	$176,795	$185,635
Motor vehicle tax (redistribution)	$1,800	$7,500	$7,775
Utility Franchise Taxes (NC redistribution)	$7,000	$29,200	$30,500
TOTAL	$148,800	$676,182	$700,477

Notes:

For 2002 the valuation is $541,154,700 for village limits (95% collection rate-3% growth)

Sales tax based on taxes levy formula; verified by Jackson County - 5% growth

Estimate 400 motor vehicles, average value of 20K

NC returns 3% electric/phone franchise (est.source Highlands)
Duke reviewing map/customers

EXPENSES

APPROPRIATIONS	FY 03-04	FY 04-05	FY 05-06
Administration			
Salaries-Board	$2,750	$5,500	$5,500
Staff	$25,000	$60,000	$63,000
Fringes (FICA, Grp Ins, Retire, UI, WC)	$5,000	$10,800	$11,340
Supplies & Equipment	$10,000	$17,882	$10,000
Subtotal Administrative	$42,750	$94,182	$89,840
Contracted Services			
Beautification/waste removal	$0	$164,916	$173,161
Parks/Recreation	$0	$0	$5,000
Police & Law Enforcement	$0	$112,486	$188,861
Fire Protection	$0	$100,000	$100,000
Library	$0	$5,000	$5,000
Subtotal Contract Services	$0	$382,402	$472,022
Non-Departmental			
Travel	$2,000	$3,500	$3,500
Auto expenses	$2,500	$5,000	$5,225
Insurance & Bonds	$8,000	$16,000	$17,000
Utilities	$5,000	$5,000	$5,000
Rent	$10,000	$10,000	$10,000
Subtotal Non-Departmental	$27,500	$39,500	$40,725
Professional Services	$25,500	$50,000	$35,000
Contingency	$53,050	$110,098	$62,890
TOTAL	$148,800	$676,182	$700,477
REVENUES	$148,800	$676,182	$700,477
NET	$0	$0	$0

Staff: Village manager and Secretary
Fringe: 18% of salaries

Police objective is 24/7 coverage in year three
Fire CG-VFD Village protection; District 1 mill is $171,000, Village: 1 mill is 54,000
Sanitation: 90% of 1018 Households x $180; Assumes curbside svce

Professional Services: legal, audit, zoning, ads, etc.

Village Aldermen decide use of contingency funds

CHARTER
OF THE
VILLAGE OF CASHIERS

I. **INCORPORATION AND CORPORATE POWERS.** The inhabitants of the Village of Cashiers are a body corporate and politic under the name of "Cashiers". The village of Cashiers has all the powers, duties, rights, privileges, and immunities conferred and imposed on cities by the general law of North Carolina.

II. **REPEAL OF 1927 CHARTER.** The Act incorporating the Town of Cashiers in 1927 is hereby repealed.

III. **CORPORATE BOUNDARIES.** Until modified in accordance with law, the boundaries of Cashiers are as follows:

BEGINNING at the northernmost corner of parcel number 7582-01-46-2769 (n/f Hooper), and running along the northeast and east boundaries of said parcel to the southeast corner of said parcel, also being the southwest corner of parcel number 7582-01-46-7446, (n/f Martin), thence along the south boundary of parcel number 7582-01-46-2769 (n/f Hooper), to the easternmost corner of parcel number 7582-01-36-8125 (n/f Parsons), thence along the south boundary of said parcel to the southwest corner of said parcel, thence along the south boundary of parcel number 7582-01-36-4097 (n/f Parsons), to the northeast corner of parcel number 7582-01-35-4422 (n/f Dezell), thence along the east boundary of said parcel to its southeast corner, thence along the south boundary of said parcel to its southernmost corner, thence along the east boundary of parcel number 7582-03-34-4905 (n/f Oak Ridge Builders) to its southeast corner, thence along the east boundary of parcel number 7582-03-34-4732 (n/f/ Cudahy) to its southeast corner, thence along the east boundary of parcel number 7582-03-34-4541 (n/f/ Buck) to its southeast corner, thence along the east boundary of parcel number 7582-03-34-4323 (n/f Roberts) to its southeast corner, thence along the east boundary of parcel number 7582-03-34-3127 (n/f Mansfield) to the northeast corner of parcel number 7582-03-33-2996 (n/f Davis), thence along the east boundary of said parcel to the south corner of said parcel, thence along the south boundary of said parcel to its intersection with Parsons View Road, thence crossing said road to the easternmost corner of parcel number 7582-03-23-8948 (n/f Mountain View Ventures, Inc.), thence along the west boundary of parcel number 7582-03-43-7331 (n/f Mountain View Ventures, Inc.) to the southwest corner of said parcel thence along the south boundary of said parcel to the northeast corner of parcel number 7582-03-32-6218 (n/f Mountain View Ventures, Inc.), , thence along the southeast boundary of said parcel to the east corner of parcel number 7582-03-31-2811 (n/f Mountain View Ventures, Inc.), thence along the southeast boundary of said parcel to its south corner, thence along the southwest boundary of said parcel to the southeast corner of parcel number 7582-03-21-0825 (n/f Mountain View Ventures, Inc.), thence along the south boundary of said parcel to the southeast corner of parcel number 7582-03-11-4915 (n/f Lewis), thence along the south boundary of said parcel to the southeast

corner of parcel number 7582-03-01-9935 (n/f Lewis), thence along the south boundary of said parcel to the southeast corner of parcel number 7582-03-02-4432 (n/f Engelhardt), thence along the south boundary of said parcel to the east corner of parcel number 7582-03-01-2926 (n/f McCarlton Partners Ltd.), thence along the south boundary of said parcel to the southeast corner of parcel number 7572-04-92-2412 (n/f Andrews), thence along the south boundary of said parcel to a point in that south boundary, said point being due north from the northeast corner of parcel number 7572-04-91-5415 (n/f Ledbetter Ltd.), thence to said northeast corner of said parcel, thence along the east boundary of said parcel to a corner in the line of said parcel, thence in a southeasterly direction to the north corner of parcel number 7572-04-91-8321 (n/f Lofton), thence along the northeast boundary of said parcel to the northernmost corner of the right of way for East Halsted Road, thence along the east boundary of said right of way to its intersection of the north boundary of Wake Road, thence along the northeast boundary of said right of way to the westernmost corner of parcel number 7582-03-00-3170 (n/f Yates), thence along the northwest boundary of said parcel to the north corner of said parcel, thence along the northeast boundary of said parcel to the north corner of parcel number 7582-03-00-2470 (n/f Kehoe), thence along the northeast boundary of said parcel to a point in the north boundary of parcel number 7582-03-00-3224 (n/f Cranford), thence along the north boundary of said parcel to its northeast corner, thence along the east boundary of said parcel to the northeast corner of parcel number 7582-03-00-3068 (n/f Davis), thence along the east boundary of said parcel to the north corner of parcel number 7581-01-09-4898 (n/f Riley), thence along the northeast boundary of said parcel to its easternmost corner, thence along the south boundary of said parcel to its southwest corner in the right of way of Wade Road. Thence along the east boundary of the right of way for Wade Road in a southerly direction to the west corner of parcel number 7581-01-09-9220 (n/f Pearce), thence along the northwest boundary of said parcel to its north corner, thence along the northeast boundary of said parcel in a southerly direction to its southeast corner, thence along the south boundary of said parcel to the northeast corner of parcel number 7581-01-08-9975 (n/f Fox), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-01-08-9760 (n/f St. John), thence along the east boundary of said parcel to the southernmost corner of said parcel, thence in a northwesterly direction along the southwest boundary of said parcel to its southwest corner. Thence in a southerly direction along the southeast boundary of parcel number 7581-01-08-5411 (n/f Johnson) to the south corner of said parcel, thence along the southwest boundary of said parcel to the boundary of the right of way for Wade Road; thence along the south boundary of the right of way for Wade Road to the north corner of parcel number 7581-01-07-1941 (n/f Strong), thence along the east boundary of said parcel to the east corner of parcel number 7571-02-97-8784 (n/f Jordan), thence along the southeast boundary of said parcel to the east corner of parcel number 7571-02-97-7588 (n/f Warriner). Thence in a southwesterly direction to the north corner of parcel number 7571-04-94-4469 (n/f Waddell), thence along the east boundary of said parcel to the north corner of parcel number 7571-04-93-7748 (n/f Chattooga Dev. Corp.), thence along the north boundary of said parcel in a southerly direction to a corner and thence continuing with said boundary in a northeast direction to the intersection of said boundary with the west boundary of Chimney Top Trail, thence along the west boundary of Chimney Top Trail to the south corner of parcel number 7581-03-04-1419 (n/f Fazio), thence leaving Chimney Top Trail and along the west boundary of said parcel to the

north corner of said parcel, thence along the northeast boundary of said parcel to its intersection with the west boundary of the right of way for Chimney Top Trail; thence along the west boundary of Chimney Top Trail to the southwest corner of parcel number 7581-01-16-3228 (n/f Sims), thence along the northwest boundary of said parcel to the northwest corner of parcel number 7581-01-16-5306 (n/f Coker), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-01-16-6377 (n/f Collier), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-01-16-8321 (n/f Domescik), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-01-16-9281 (n/f Cay), thence along the northeast boundary of said parcel to the northwest corner of parcel number 7581-01-26-1164 (n/f Ingram) to the north boundary of the right of way for Chimney Top Trail. Thence along the north boundary of Chimney Top Trail to the west corner of parcel number 7581-01-26-7298 (n/f Allen, Inc.), thence leaving Chimney Top Trail and running to the northwest corner of parcel number 7581-01-26-9206 (n/f Moore), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-01-36-0212 (n/f Puckett), thence along the north boundary of said parcel to the north corner of parcel number 7581-01-36-1115 (n/f Watson), thence along the northeast boundary of said parcel to the north corner of parcel number 7581-01-36-1096 (n/f Dalton), thence along the north boundary of said parcel to the north corner of parcel number 7581-03-44-0738 (n/f Wade Hampton POA) thence along the west, southwest and east boundaries of said parcel to the southwest corner of parcel number 7581-04-54-1583 (n/f Dunagon), thence along the west boundary of said parcel to its northwest corner and the southwest corner of parcel number 7581-04-54-1946 (n/f Dehority), thence along the west boundary of said parcel to the southwest corner of parcel number 7581-02-55-1424 (n/f Jones), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-02-55-6467 (n/f Chanin), thence along the north boundary of said parcel to the northeast corner of said parcel, thence along the east boundary of said parcel to the north corner of parcel number 7581-02-55-7122 (n/f Green), thence along the east boundary of said parcel to the north corner of parcel number 7581-04-54-7508 (n/f Keller), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-54-5037 (n/f Gary), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-53-6754 (n/f Livermore), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-53-5473 (n/f Floyd), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-53-5135 (n/f Griffin), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-52-6931 (n/f Davis), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-52-6658 (n/f Tattersall), thence along the east boundary of said parcel to the northwest corner of parcel number 7581-04-52-7288 (n/f Smith), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-04-62-3346 (n/f Green), thence along the north boundary of said parcel to the northwest corner of parcel number 7581-04-72-0320 (n/f Green), thence along the north boundary of said parcel to the northeast corner of said parcel, thence along the east boundary of said parcel to the north corner of parcel number 7581-04-71-1054 (n/f Wade Hampton Co.), thence along the east boundary of said parcel to the north corner of parcel number 7581-04-71-0589 (n/f McKee), thence along the east boundary of said parcel to the northeast corner of parcel number 7581-04-71-1008 (n/f McKee Development), thence along the east boundary of said parcel to the northeast

corner of parcel number 7581-04-60-9645 (n/f Loon Corp.), thence along the southeast boundary of said parcel to the east corner of parcel number 7581-04- 60-3281 (n/f Loon Corp.), thence along the south boundary of said parcel to the southwest corner of said parcel and the south boundary of the right of way of Silver Springs Road (formerly known as "Deer Camp Road"), thence along the south boundary of the right of way for said road to the southeast corner of parcel number 7581-04-50-0244 (n/f Glover), thence leaving said road and running in a west direction with the north boundary of 7581-03-40-7042 (n/f Silver Run Inc.) to its westernmost corner and the east boundary of North Carolina Highway 107 South, thence along the east boundary of the right of way for Highway 107 South, and the west boundary of parcel number 7581-03-40-7042 (n/f Silver Run, Inc.) to the southwest corner of said parcel, thence continuing along the east boundary of the right of way for Highway 107 South in a southerly direction to the southwest corner of parcel number 7580-00-49-6555 (n/f Silver Run, Inc.), thence crossing Highway 107 South and running to the southeast corner of parcel number 7581-03-20-0657 (n/f West Hampton Club, LLC), said corner being in the west boundary of the right of way for Highway 107 South, thence leaving Highway 107 South and running along the south boundary of said parcel to the southeast corner of parcel number 7580-00-29-6440 (n/f Bryson), thence along the east boundary of said parcel to the northeast corner of said parcel, thence along the north boundary of said parcel to the northwest corner of said parcel, thence along the west boundary of said parcel to the southwest corner of said parcel, thence along the south boundary of parcel number 7581-03-20-0657 (n/f West Hampton Club, LLC) to the southwest corner of said parcel, thence along the west boundary of said parcel to the southeast corner of parcel number 7580-00-09-5781 (n/f Dillard), thence along the south boundary of said parcel to its southwest corner, thence along the southeast boundary of parcel number 7580-00-09-4833 (n/f Kinnard) to the south corner of said parcel, thence along the southwest boundary of said parcel in a northwesterly direction to a corner with parcel number 7580-00-09-3424 (n/f Golden Rule Properties), thence along the line of said parcel in a westerly direction to parcel number 7580-00-09-2945 (n/f Little Terrapin), thence along the southeast and southwest boundary of said parcel to a corner with parcel number 7580-00-09-3424 (n/f Golden Rule Properties), thence with the line of said parcel to a point in the southwest line of parcel number 7571-04-90-8017 (n/f Coggiola), thence with the southeast line of said parcel to its south corner and the east corner of parcel number 7570-00-99-5900 (n/f Moore), thence with the southeast boundary of said parcel to the southeast corner of parcel number 7570-00-99-3873 (n/f Stewart), thence along the southeast boundary of said parcel to the southeast corner of parcel number 7570-00-99-2777 (n/f Kehm), thence along the southeast boundary of said parcel to the southeast corner of parcel number 7570-00-99-1770 (n/f Kehm), thence along the southeast boundary of said parcel to the southeast corner of parcel number 7570-00-99 -0589 (n/f Kehm), thence with the southeast boundary of said parcel to a point in said boundary line and the westernmost point of parcel number 7570-00-99-3500 (n/f Kehm), thence with the southwestern boundary of said parcel to the easternmost corner of parcel number 7570-00-89-9405 (n/f Walburn), thence with the southeast boundary of said parcel to the northeast corner of parcel number 7570-00-89-7172 (n/f Evans), thence with the east boundary of said parcel to the north corner of parcel number 7570-00-99-1164 (n/f Little Terrapin Property Owners), thence with the east boundary of said parcel to the northwest corner of parcel number 7570-00-98-2976 (n/f Langford), thence with the southwest boundary of said

parcel to the northwest corner of parcel number 7570-00-98-6709 (n/f Gibbs), thence along the southeast boundary of parcel number 7570-00-98-0840 (n/f Langford) to its south corner, thence along the west boundary of said parcel to its northwest corner, thence along the south boundary of parcel number 7570-00-88-7936 (n/f Langford) to its southwest corner, being a point in the east boundary of parcel number 7570-00-79-6188 (n/f USA), thence along the northeast boundary of the USA parcel to its north corner, being a point in the line of parcel number 7571-04-61-2284 (n/f River), running thence in a southwesterly direction along the boundary of the River parcel to the southernmost corner of said parcel, thence in a northerly direction to the southwest corner of parcel number 7571-04-51-7634 (n/f Berglund), thence along the southwest boundary of said parcel to the westernmost corner of said parcel, thence along the north boundary of said parcel to the northeast corner of said parcel, thence along the north boundary of parcel number 7571-04-61-2284 (n/f River) to the southwest corner of parcel number 7571-04-62-7189 (n/f Ingram), thence along the west boundary of said parcel to the southwest corner of parcel number 7571-04-62-8620 (n/f Ingram), thence along the west and northwest boundaries of said property to the westernmost corner of parcel number 7571-04-72-1729 (n/f Terry), thence along the west boundary of said property to the northwest most corner of said parcel, thence crossing Whiteside Cove Road in a northwesterly direction to the southwest corner of parcel number 7571-04-73-2459 (n/f Parsons), thence along the southwest boundary of said parcel to the southeast corner of parcel number 7571-04-63-0643 (n/f First National Bank of Palm Beach), thence along the south boundary of said parcel to the southwest corner of said parcel, thence along the north boundary of parcel 7571-03-21-3762 (n/f Warren) to the southwest corner of parcel number 7571-03-13-1347 (n/f Crawford), , thence along the southwest boundary of said parcel to the southwest corner of parcel number 7571-03-03-8596 (n/f Powell), thence along the west and northwest boundaries of said parcel to the westernmost corner of Timber Ridge Drive (parcel number 7571-03-14-5568) (n/f Timber Ridge), thence along the end of Timber Ridge Drive to a point, thence along the northern boundary of the right-of-way for Timber Ridge Drive in an easterly direction to a corner near the northeast corner of parcel number 7571-03-13-4366 (n/f Cameron), thence with the west boundary of the right-of-way of Timber Ridge Drive to Devil's Courthouse View Road, thence along the western and southwestern boundary of the right-of-way for said road to a point due south of the southwest corner of parcel number 7571-01-15-4360 (n/f Swanson), thence crossing said road to the southwest corner of the Swanson parcel, thence along the west boundary of said parcel to the northwest corner of said parcel, thence along the north boundary of said parcel to the southwest corner of parcel number 7571-01-15-9621 (n/f Slaughter), thence along the west boundary of said parcel to the southwest corner of parcel number 7571-01-25-0815 (n/f Tidwell), thence along the west boundary of said parcel to the southwest corner of parcel number 7571-01-26-0094 (n/f Baumgarner), thence along the west boundary of said parcel to its northwest corner, thence along the north boundary of said parcel to its northeast corner, thence with the west boundary of the right-of-way for Mitten Lane, SR 1110, to its intersection with the boundary of 7571-01-26-5723 (n/f Education Tomorrow), thence along the southwest boundary of said parcel to its westernmost corner, thence along the west boundary of said parcel to the south corner of parcel number 7571-01-27-0141 (n/f Davis), thence along the west boundary of said parcel to the south corner of parcel number 7571-01-27-0376 (n/f Young), thence along the western boundary of said parcel to the south corner of

parcel number 7571-01-27-1502 (n/f Madden), thence along the southwest boundary of said parcel to the southernmost corner of parcel number 7571-01-27-9527 (n/f Madden), thence along the southwest boundary of said parcel to the southwestern corner of the right-of-way for Zeb Alley Road SR 1111 and the westernmost corner of parcel number 7571-01- 17 -9527 (n/f Madden), thence to the southeast corner of parcel number 7571-01-17-8774 (n/f Pell) near the north boundary of the right-of-way of Zeb Alley Rd, thence along the southwest boundary of said parcel to the westernmost corner of said parcel, thence along the south and west boundaries of parcel number 7571-01-18-5076 (n/f Wakulla Motel) to the southwest corner of said parcel, thence along the boundary of parcel number 7571-01-08-5401 (n/f Silver Slip Lodge)to the east corner of parcel number 7561-00-96-0982 (n/f Spraggins), thence along the southeast boundary of said parcel to its south corner, thence along the west boundary of said parcel to the south corner of parcel number 7561-00-97-0291 (n/f Walden), thence with the west boundary of said parcel to the southeast corner of parcel number 7561-00-97-0571 (n/f Woock), thence along the south boundary of said parcel to the southeast corner of parcel number 7561-00-87-5533 (n/f Woocks at Millstone Inn, Inc.), thence along the southwest boundary of said parcel to the southeast corner of parcel number 7561-00-87-4659 (n/f Woock), thence along the south boundary of said parcel to its southwest corner, thence with the boundary of parcel number 7561-01-77-5244 (n/f Black) to the northwest corner of said parcel, thence along the south boundary of parcel number 7561-00-68-1485 (n/f Stewart) to its southwest corner and the southeast corner of parcel number 7561-00-58-5304 (n/f Kapers), thence along the southeast boundary of said parcel to its southernmost corner, thence along the southwest boundary of said parcel to the southwest corner of parcel number 7561-00-69-0110 (n/f Palmetto Investors Group, Inc.), thence along the west boundary of said parcel to the southwest corner of parcel number 7561-00-59-4079 (n/f Kapers), thence along the west boundary of said parcel to its northwest corner, said corner being in the south boundary of the right-of-way for US Hwy 64, thence crossing US Hwy 64 in a northwesterly direction to the easternmost corner of parcel number 7561-00-59-3533 (n/f Atkinson Properties), thence with the northern boundary of the right-of-way for US Hwy 64 in a northwesterly direction to the westernmost corner of parcel number 7562-03-01-8754 (n/f Wildcat Mountains Development Co, Inc.), thence along the west boundary of said parcel to the southwest corner of parcel number 7562-03-02-9707 (n/f MMB Development), thence along the southwest boundary of said parcel to its westernmost corner, thence along the northwest corner of said parcel to the west corner of parcel number 7562-03-12-1965 (n/f MMB Development), thence along the northwest boundary of said parcel to its north corner, thence along the northeast boundary of said parcel to the north corner of parcel number 7562-03-12-4893 (n/f Walker), thence along the northwest boundary of said parcel to the northwest corner of parcel number 7562-03-12-8653 (n/f Hubbard), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-03-22-3353 (n/f Highlands Land Trust), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-03-32-0554 (n/f Senterfit Trust), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-03-32-4479 (n/f Smith), thence along the north boundary of said parcel to the northeast corner of said parcel, thence along the east boundary of said parcel to the north corner of 7562-03-32-6275 (n/f Smith), thence along the east boundary of said parcel to the northeast corner of parcel number 7562-03-32-6173 (n/f Worley), thence along the east boundary of said parcel to the northwest corner of parcel

number 7562-03-31-8648 (n/f Douglass), thence along the north boundary of said parcel to the north corner of parcel number 7562-03-31-9494 (n/f Collins), thence to the northwest corner of parcel number 7562-03-41-3458 (n/f Bryan), thence along the north boundary of said parcel to the north corner of parcel number 7562-03-41-5294 (n/f Bryan), thence to the northwest corner of parcel number 7562-03-41-7387 (n/f Watts), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-04-51-1436 (n/f Hilliard), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-04-51-4504 (n/f Meek), thence along the north boundary of said parcel to the westernmost corner of parcel number 7562-04-61-0810 (n/f Wallace), thence along the northwest boundary of said parcel to its north corner, thence along the east boundary of said parcel to the north corner of parcel number 7562-04-61-1584 (n/f Wallace), thence along the east and northeast boundary of said parcel to the westernmost corner of parcel number 7562-04-61-8590 (n/f Drake), thence along the northwest boundary of said parcel to the westernmost corner of parcel number 7562-04-71-0705 (n/f Drake), thence along the northwest boundary of said parcel to its northernmost corner, thence along the northeast boundary of said parcel to its easternmost corner, thence along the southeast boundary of said parcel to its southernmost corner, thence along the northeast boundary of parcel number 7562-04-61-8590 (n/f Drake) to the easternmost corner of said parcel, thence with the boundary of said parcel in a southwesterly direction to a point in the line of parcel number 7562-04-71-6044 (n/f Coyle), thence from said point in a southeasterly direction to the easternmost corner of said parcel, thence in a northeasterly direction along the north boundary of parcel number 7562-04-70-8590 (n/f Failey) to the northeast corner of said parcel, thence in a northeasterly direction along the boundary of parcel number 7562-04-81-7067 (n/f Joe Mike LLC) to the north corner of said parcel and the easternmost corner of parcel number 7562-04-81-8324 (n/f Coyle), thence with the northwest boundary of said parcel to the northwest corner of parcel number 7562-04-91-0486 (n/f Choate), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-04-91-3526 (n/f Oberle), thence along the north boundary of said parcel to the northwest corner of parcel number 7562-04-91-5518 (n/f Valley Helicopters), thence along the north boundary of said parcel to the northeast corner of said parcel and a point in the line of parcel number 7562-04-91-4767 (n/f Dillard), thence along the southwest boundary of said parcel to a corner, thence in a northeasterly direction along the township line to the northernmost corner of the Dillard parcel, thence in a southeasterly direction along the boundary of the Dillard parcel to the westernmost corner of parcel number 7562-04-92-6224 (n/f Johnson), thence along the northwest boundary of said parcel to the westernmost corner of parcel number 7562-04-92-3962 (n/f Johnson), thence along the northwest boundary of said parcel to its north corner, thence in a southeasterly direction to the southwest corner of parcel number 7562-04-93-4146 (n/f Owen), thence in a northerly direction to the north corner of said parcel, thence along the northeast boundary of said parcel to the northwest corner of parcel number 7562-04-93-9030 (n/f McCall), thence along the north boundary of said parcel to its northernmost corner and the westernmost corner of parcel number 7572-03-03-2205 (n/f Pressley), thence along the northwest boundary of the Pressley parcel to the westernmost corner of parcel number 7572-03-03-2521 (n/f McCall), thence along the northwest boundary of said parcel to the westernmost corner of parcel number 7572-03-03-4684 (n/f Moss), thence along the northwest boundary of said parcel to a point in the line of parcel number 7572-03-04-

5028 (n/f Dills), thence with the boundary of the Dills parcel to its westernmost corner and the southwest corner of parcel number 7572-03-04-1259 (n/f Brandon), thence with the west boundary of the Brandon parcel to its northwest corner, thence with the north boundary of said parcel to the northwest corner of parcel number 7572-03-04-3268 (n/f Newberry), thence along the north boundary of said parcel to the westernmost corner of parcel number 7572-03-04-5324 (n/f Dufilho), thence along the north boundary of said parcel to the northwest corner of parcel number 7572-03-04-7436 (n/f Logan), thence along the north boundary of said parcel to the northwest corner of parcel number 7572-03-04-9558 (n/f Logan), thence along the north boundary of said parcel to the intersection of said boundary and the west boundary of the right-of-way for NC Hwy 107 North, thence with the west boundary of NC Hwy 107 North to a point due south of the southwest corner of parcel number 7572-03-04-8966 (n/f Rogers), thence crossing the right-of-way for NC Hwy 107 North in a north direction to said corner, thence leaving Hwy 107 and running in a northeasterly direction along the boundary of parcel number 7572-01-05-5164 (n/f Jahn) to the north corner of parcel number 7572-03-14-3969 (n/f Pierce), thence along the northeast boundary of parcel number 7572-03-14-6907 (n/f Wolf) to the southeast corner of parcel number 7572-01-15-3647 (n/f Neal), thence along the northeast boundary of said parcel to the north corner of said parcel, thence with the boundary of parcel number 7572-01-16-1209 (n/f Kinsey) to the northeast corner of said parcel, thence continuing with the line of the Kinsey parcel in a westerly direction to the southwest corner of parcel number 7572-01-17-5082 (n/f Cedar Creek Realty), thence with the southwest line of said parcel to its westernmost corner and the south corner of parcel number 7572-01-17-1065 (n/f Webb).Thence with the west boundary of the Webb parcel to the south corner of parcel number 7572-01-17-3704 (n/f Cedar Creek Realty), thence with the southwest boundary of said parcel to its northwest corner, thence along the north boundary of said parcel to the southwest corner of parcel number 7572-01-18-3367 (n/f Toms), thence along the west boundary of said parcel to the southwest corner of parcel number 7572-01-09-8001 (n/f Bennett), thence along the west boundary of said parcel to its north corner and the southwest corner of parcel number 7572-01-09-9267 (n/f Flock), thence along the west boundary of said parcel to its northwest corner, thence along the boundary of parcel number 7573-03-10-3149 (n/f Henry) to the northwest corner of parcel number7573-03-21-5169 (n/f Damico), thence along the north boundary of said parcel to its northeast corner, thence along the north boundary of parcel number 7573-03-31-2033 (n/f Bebbington) to the northwest corner of parcel number 7573-03-40-8454 (n/f Middelthon), thence along the west boundary of said parcel to the northwest corner of parcel number 7572-02-59-4421 (n/f Big Sheepcliff Property Owners), thence along the west and south boundaries of said parcel to the north corner of parcel number 7572-01-48-0166 (n/f Thomas), thence along the northeast boundary of said parcel and the west boundary of parcel number 7572-02-58-0035 (n/f Foster) to the northeast corner of parcel number 7572-01-47-9109 (n/f Hawkins), thence along the northeast and east boundary of said parcel to its easternmost corner and a corner in the line of parcel number 7572-02-55-4964 (n/f Hawkins), thence with the north boundary of said parcel to the northwest corner of parcel number 7572-02-56-6461 (n/f Hawkins), thence with the north boundary of said parcel to the northeast corner of said parcel and a point in the line of parcel number 7572-02-66-0536 (n/f Mountain View Ventures), thence along the west boundary of said parcel to its northwest corner, thence along the north boundary of said parcel to the easternmost corner of said parcel, thence to the south corner of parcel

number 7572-02-67-1020 (n/f Mountain View Ventures), thence along the eastern boundary of an unnamed private road to its intersection with the north boundary of Wandering Ridge Road, thence along the north boundary of Wandering Ridge Road to the southwest corner of parcel number 7572-02-76-3414 (n/f Law), thence leaving Wandering Ridge Road and running in a northerly direction along the west boundary of said parcel to the northwest corner of said parcel, thence along the north boundary of said parcel to the northwest boundary of the right-of-way for Upper Ridge Road, being a point in the south line of parcel number 7572-02-77-2250 (n/f Law), thence with the northwest boundary of the right-of-way for Upper Ridge Road and the southeast boundary of said parcel to the southeast corner of parcel number 7572-02-77-8219 (n/f Dempsey), thence leaving Upper Ridge Road and running along the west boundary of said parcel to the northernmost corner of said parcel, thence along the south boundary of parcel number 7572-02-87-2951 (n/f Thomas) to the south corner of said parcel and the northwest boundary of the right-of-way for Overlook Pass , thence with the southeast boundary of the Thomas parcel and the northwest boundary of the right-of-way for Overlook Pass to a point in the line of parcel number 7572-02-97-6861 (n/f Rhane), thence with the west boundary of said parcel to its southwest corner, thence with the south boundary of said parcel to the southeast corner of said parcel, being a point in the boundary of the right-of-way for Cedar Creek Road, SR 1120, thence with the west boundary of the right-of-way for Cedar Creek Road in a southeasterly direction to the intersection of the boundary of the right-of-way of said road with the north boundary of the right-of-way of Wandering Ridge Road, thence crossing Cedar Creek Road in an easterly direction to the west corner of parcel number 7582-01-16-0612 (n/f Hackney), thence along the northwest boundary of said parcel to its north corner, thence along the northeast boundary of said parcel to the northwest corner of parcel number 7582-01-16-1586 (n/f Nantahala Power), thence along the north boundary of said parcel to the northwest corner of parcel number 7582-01-16-4505 (n/f Nantahala Power), thence along the north boundary of said parcel to the northwest corner of parcel number 7582-01-16-6527 (n/f Nantahala Power), thence along the north boundary of said parcel to the northwest corner of parcel number 7582-01-16-8559 (n/f Nantahala Power), thence along the north boundary of said parcel to the northwest corner of parcel number 7582-01-26-0683 (n/f Nantahala Power), thence along the north boundary of said parcel to the northeast corner of said parcel and a point in the line of parcel number 7582-01-26-8938 (n/f Valley Corp.), thence along the west boundary of the Valley Corp. parcel to its northwest corner, thence along the north boundary of said parcel to its northeast corner, being a point in the line of parcel number 7582-01-46-2769 (n/f Hooper), thence along the west boundary of said parcel to its northwest corner, thence along the north boundary of said parcel to the point of BEGINNING.

IV. **GOVERNING BODY.** The governing body of Cashiers shall be the Board of Alderman, consisting of five persons, and the Mayor.

a. **Mode of Election.** All candidates shall be nominated and elected by all the qualified voters of the Village.

b. **The Aldermen** shall be elected for a term of four years, provided however, that in the first election, to be held in November 2004, the two persons who receive the highest

number of votes shall serve four-year terms, and the three persons who receive the next highest number of votes shall serve two-year terms. In 2006 and biennially thereafter, three aldermen shall be elected to four-year terms. In 2008 and biennially thereafter, two aldermen shall be elected to four-year terms.

c. **The Mayor.** The Mayor shall be elected by the qualified voters of the entire Village in 2004, and shall serve a term of four years. The Mayor shall preside at all meetings of the Board and shall exercise such powers and perform such duties as presently are or hereafter may be conferred upon him by law. The Mayor shall vote in matters that come before the Board only in the case of a tie vote.

d. **Mayor Pro Tempore.** The Board shall appoint one of its members to act as Mayor Pro Tempore to perform the duties of the mayor in the Mayor's absence or disability. The Mayor Pro Tempore shall have no fixed term of office, but shall serve in such capacity at the pleasure of the remaining members of the Board.

e. **Temporary Officers.** Until the initial election in 2004, the following persons are appointed as interim Aldermen of the Village of Cashiers and they shall possess and exercise the powers granted to the governing body: Marcia Moore, Mark Zachary, Frank Doherty, Hamilton Arnall, and Colleen McCall.

f. **Successor Officers.** If any person named herein as temporary officers or alderman is unable or unwilling to serve, the remaining officers or aldermen shall, by majority vote, appoint a successor.

V. **ELECTIONS.** Elections shall be conducted on a non-partisan basis and results determined by a plurality as provided in G.S. 163-292.

VI. **ORGANIZATION AND ADMINISTRATION.**

a. The Village will operate under the Council-Manager plan as provided in Part 2 of Article 7 of Chapter 160A of the General Statutes.

b. The Board shall appoint a Manager who shall be responsible for the administration of all departments of the Village government, except as otherwise directed by the Board of Aldermen. The Manager shall have all the powers and duties conferred by law, except as expressly limited by the provisions of this Charter, and the additional powers and duties conferred by the Board.

c. As chief administrator of the Village, the Manager shall have the power to appoint, suspend, and remove all Village officers, department heads, and employees, except the Village attorney and any other official whose appointment or removal is vested in the Board of Aldermen.

VII. **TAXES AND BUDGET ORDINANCE.** From and after the effective date of this act, the citizens and property in Cashiers shall be subject to municipal taxes levied for the fiscal year beginning July 1, 2003, and, for that purpose, Cashiers shall obtain from

fiscal year beginning July 1, 2003, and, for that purpose, Cashiers shall obtain from Jackson County a record of property in the area herein incorporated that was listed for taxes as of January 1, 2003. The Village may adopt a budget ordinance for fiscal year 2003-2004 without following the timetable in the Local Government Budget and Fiscal Control Act, but shall follow the sequence of actions in the spirit of the act insofar as is practical. For fiscal year 2003-2004, ad valorem taxes may be paid at par or face amount within 90 days of adoption of the budget ordinance and the Village may adopt a budget ordinance for fiscal year 2002-2003 without following the timetable in the Local Government Budget and Fiscal Control Act, but shall follow the sequence of actions in the spirit of the act insofar as practical. No ad valorem taxes may be levied for the 2002-2003 fiscal year.

VIII. **ACT SUBJECT TO REFERENDUM.**

a. The Jackson County Board of Election shall conduct an election on a date set by the Board, to be not less than 60 nor later than 120 days after this act becomes law, for the purpose of submission to the qualified voters for the area described in section II of the Charter of Cashiers the question of whether or not the area shall be incorporated.

b. Registration for the election shall be conducted in accordance with G.S. 163-288.2. In the election, the question on the ballot shall be:

[ ] FOR [ ]AGAINST Incorporation of Cashiers.

c. In the election, if a majority of the votes are cast "For the Incorporation of Cashiers" sections I through VII of this act become effective on the date that the Jackson County Board of Elections certifies the results of the election. Otherwise, sections I through VII shall have no force and effect.

IX. **EFFECTIVE DATE.** This act is effective when it becomes law.

AFFIDAVIT OF PUBLICATION

CLIPPING OF LEGAL ADVERTISEMENT ATTACHED HERE

LEGAL
— NOTICES —

NOTICE

You are hereby notified pursuant to North Carolina General Statutes, section 120-164, that on October 8, 2002, or as soon as possible thereafter, the undersigned attorney for the petitioners will submit to the Jackson County Board of Elections, a petition to incorporate the village of Cashiers as a North Carolina municipality, subject to a referendum, and that upon verification of the signatures of the petitioners, said petition will be submitted to the Joint Legislative Commission on Municipal Incorporations.

William H. Coward, attorney for petitioners, P.O. Box 1918, Cashiers, NC 28717

(99)1KMOOx2ch9/18-9/25c-C

JULIE A. MCCALL NOTARY PUBLIC JACKSON COUNTY, N.C.

NORTH CAROLINA
JACKSON COUNTY

Before the undersigned, a Notary Public of Macon County, North Carolina, duly commissioned, qualified and authorized by law to administer oaths personally appeared

Mary Louise Garcia-Cadena

who being first duly sworn, deposes and says: that she /he is

employee authorized

(Owner, partner, publisher, or other employee authorized to make this affidavit) of the Crossroads Chronicle newspaper, published, issued and entered as second class mail in the Town of Cashiers in said County and State; that she/ he is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a true copy of which is attached hereto, was published in the Cashiers Crossroads Chronicle on the following dates:

9-18-02 9/25/02

and that the said newspaper in which such notice, paper, document or legal advertisement was published was, at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section I-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section I-597 of the General Statutes of North Carolina.

This 25th day of September 2002

Mary Louise Garcia-Cadena
Signature of person making affidavit

Sworn to and subscribed before me,

this 25 day of September 2002

Julie A McCall
Notary Public

My Commission Expires My Commission Expires April 30, 2003

EXHIBIT 6

IMPACT OF INCORPORATION ON JACKSON COUNTY AND MUNICIPALITIES

Jackson County government provided an analysis of the impact of incorporation of the proposed Village of Cashiers on county government and nearby municipalities. The County Manager and the finance staff concluded that the only significant impact of incorporation is on sales tax distribution.

By way of background, sales tax proceeds are distributed to local governments by counties using either a per capita (population) or an ad valorem tax formula. Jackson County utilizes the ad valorem formula which sums the dollar amounts of ad valorem taxes levied by county and municipal governments. The percentage of that levy by each governmental unit is then used to calculate the quarterly distribution of sales tax revenues.

Jackson County inserted the proposed 9-mill tax levy which produces $487,039 for the Village of Cashiers into a sales tax estimate based upon FY 2002 tax levies. The results were then compared with sales tax estimates without the proposed Village of Cashiers and the following table of impact was produced.

	Without Cashiers Levy	**With Cashiers Levy**	**Impact to County & Municipalities**
JACKSON CO.	6,118,192.47	5,952,331.29	(165,861.18)
DILLSBORO	22,252.59	21,649.33	(603.26)
FOREST HILLS	7,009.85	6,819.82	(190.03)
HIGHLANDS	20,656.05	20,096.07	(559.98)
SYLVA	349,940.02	340,453.32	(9,486.70)
WEBSTER	3,474.68	3,380.49	(94.20)
CASHIERS VILLAGE	-	176,795.35	176,795.35
TOTAL	$6,521,525.67	$6,521,525.67	$ 00.00

Jackson County officials concluded that the sales tax redistribution was the only issue having a negative impact upon county and municipal revenues. As a result there may be small decreases in some budget items by local governmental units but the impact should not be significant in the long term because of the positive growth in property tax revenues in Jackson County.

It is also possible that contractual services such as public safety provided by county government to the Village of Cashiers will have an offsetting positive impact on county revenues.

COWARD, HICKS & SILER, P.A.

ATTORNEYS AND COUNSELORS AT LAW

Orville D. Coward
Orville D. Coward, Jr.
Ralph L. Hicks
James Kent Coward, Jr.
William H. Coward
Kimberly R. Coward
Robert F. Siler

James Kent Coward (1929-1989)

PLEASE REPLY TO:
P. O. Box 1918 (postal only)
211 Cashiers School Road (overnight mail only)
Cashiers, North Carolina 28717
(828) 743-2401 / fax: (828) 743-2403 / bcoward@cashierslaw.com

Monty C. Beck
Thomas R. Crawford*
Richard K. Walker
Heather C. Baker
* Certified specialist in Estate Planning and Probate Law

-- OTHER OFFICES --

43 West Main Street
Franklin, North Carolina 28734
(828) 524-6475 / fax: (828) 524-9835

705 West Main Street
Sylva, North Carolina 28779
(828) 586-2147 / fax: (828) 586-2605

September 12, 2002

Town of Dillsboro
Board of Aldermen
PO Box 1088
Dillsboro, NC 28725

Certified Mail

PLEASE TAKE NOTICE

You are hereby notified, as required by North Carolina General Statutes, section 120-164, that on October 8, 2002, or as soon as possible thereafter, the undersigned attorney for the petitioners will submit to the Jackson County Board of Elections, a petition to incorporate the village of Cashiers as a North Carolina municipality, subject to a referendum, and that upon verification of the signatures of the petitioners, said petition will be submitted to the Joint Legislative Commission on Municipal Incorporations.

Thank you for your attention to this matter.

Yours truly,

William H. Coward,
Attorney for Petitioners

WHC/cpg

SENDER: COMPLETE THIS

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

A. Signature ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 9-17-0

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

1. Article Addressed to:
Town of Dillsboro
Board of Aldermen
PO Box 1088
Dillsboro, NC 28725

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7099 3400 0018 1830 5103

PS Form 3811, August 2001 Domestic Return Receipt 102595-01-M-1

COWARD, HICKS & SILER, P.A.
ATTORNEYS AND COUNSELORS AT LAW

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705 West Main Street
Sylva, North Carolina 28779
(828) 586-2147 / fax: (828) 586-2605

September 12, 2002

Town of Highlands
Board of Commissioners
PO Box 460
Highlands, NC 28741

Certified Mail

PLEASE TAKE NOTICE

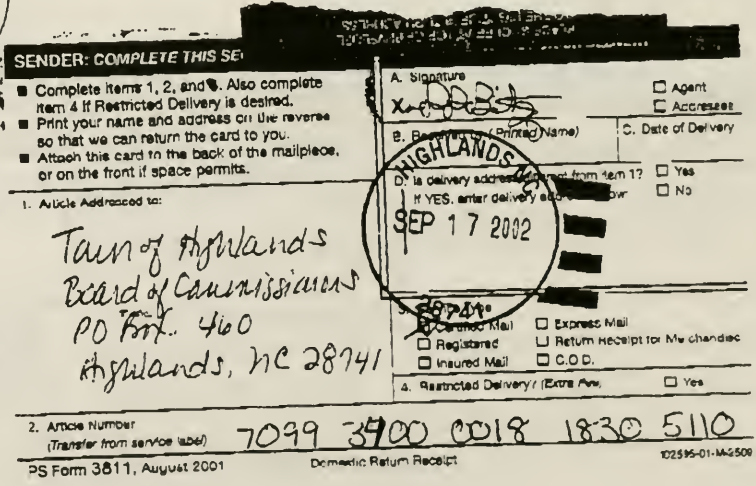
You are hereby notified, as required by North Carolina General Statutes, section 120-164, that on October 8, 2002, or as soon as possible thereafter, the undersigned attorney for the petitioners will submit to the Jackson County Board of Elections, a petition to incorporate the village of Cashiers as a North Carolina municipality, subject to a referendum, and that upon verification of the signatures of the petitioners, said petition will be submitted to the Joint Legislative Commission on Municipal Incorporations.

Thank you for your attention to this matter.

Yours truly,

William H. Coward,
Attorney for Petitioners

WHC/cpg


SENDER: COMPLETE THIS SE

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

A. Signature — Agent — Addressee

B. Received by (Printed Name) — C. Date of Delivery

D. Is delivery address different from item 1? Yes / No
If YES, enter delivery address below:

HIGHLANDS NC
SEP 17 2002

1. Article Addressed to:

Town of Highlands
Board of Commissioners
PO Box 460
Highlands, NC 28741

3. Service Type: Certified Mail — Express Mail — Registered — Return Receipt for Merchandise — Insured Mail — C.O.D.

4. Restricted Delivery? (Extra Fee) — Yes

2. Article Number (Transfer from service label) 7099 3400 0018 1830 5110

PS Form 3811, August 2001 — Domestic Return Receipt — 102595-01-M-0509

COWARD, HICKS & SILER, P.A.
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Sylva, North Carolina 28779
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September 12, 2002

Jackson County Board of Commissioners
Jackson County Administration
401 Grindstaff Cove Road
Sylva, NC 28779

Certified Mail

PLEASE TAKE NOTICE

You are hereby notified, as is required by North Carolina General Statutes, section 120-164, that on October 8, 2002, or as soon as possible thereafter, the undersigned attorney for the petitioners will submit to the Jackson County Board of Elections, a petition to incorporate the village of Cashiers as a North Carolina municipality, subject to a referendum, and that upon verification of the signatures of the petitioners, said petition will be submitted to the Joint Legislative Commission on Municipal Incorporations.

Thank you for your attention to this matter.

Yours truly,

William H. Coward,
Attorney for Petitioners

WHC/cpg

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
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1. Article Addressed to:

Jackson County Board of Commissioners
Jackson County Admin.
401 Grindstaff Cove Rd.
Sylva, NC 28779

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A. Signature
X S. Blanton ☐ Agent ☐ Addressee

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PS Form 3811, August 2001 Domestic Return Receipt 102595-01-M-2509

COWARD, HICKS & SILER, P.A.
ATTORNEYS AND COUNSELORS AT LAW

Orville D. Coward
Orville D. Coward, Jr.
Ralph L. Hicks
James Kent Coward, Jr.
William H. Coward
Kimberly R. Coward
Robert F. Siler

James Kent Coward (1929-1989)

PLEASE REPLY TO:
P. O. Box 1918 (postal only)
311 Cashiers School Road (overnight mail only)
Cashiers, North Carolina 28717
(828) 743-2401 / fax: (828) 743-2403 / bcoward@cashierslaw.com

Monty C. Beck
Thomas R. Crawford*
Richard K. Walker
Heather C. Baker
* Certified specialist in Estate Planning and Probate Law

– OTHER OFFICES –

43 West Main Street
Franklin, North Carolina 28734
(828) 524-6475 / fax: (828) 524-9833

705 West Main Street
Sylva, North Carolina 28779
(828) 586-2147 / fax: (828) 586-2605

September 12, 2002

Town of Sylva
Board of Commissioners
83 Allen St.
Sylva, NC 28779

Certified Mail

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Thank you for your attention to this matter.

Yours truly,

William H. Coward
Attorney for Petitioners

WHC/epg

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1. Article Addressed to:

Town of Sylva
Board of Commissioners
83 Allen St.
Sylva, NC 28779

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X C.B. Thompson ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 9/16/02

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☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7001 1940 0001 5154 3723

PS Form 3811, August 2001 Domestic Return Receipt 102595-01-M-2509

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705 West Main Street
Sylva, North Carolina 28779
(828) 586-2147 / fax: (828) 586-2605

September 12, 2002

The Village of Forest Hills Council
PO Box 2317
Cullowhee, NC 28723

Certified Mail

PLEASE TAKE NOTICE

You are hereby notified, as required by North Carolina General Statutes, section 120-164, that on October 8, 2002, or as soon as possible thereafter, the undersigned attorney for the petitioners will submit to the Jackson County Board of Elections, a petition to incorporate the village of Cashiers as a North Carolina municipality, subject to a referendum, and that upon verification of the signatures of the petitioners, said petition will be submitted to the Joint Legislative Commission on Municipal Incorporations.

Thank you for your attention to this matter.

Yours truly,

William H. Coward,
Attorney for Petitione

WHC/cpg

SENDER: COMPLETE THIS SECTION

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1. Article Addressed to:

The Village of Forest Hills Council
PO Box 2317
Cullowhee, NC 28723

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Irene M Hooper ☐ Agent ☐ Addressee

B. Received by (Printed Name) IRENE M HOOPER C. Date of Delivery 9-16-02

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

SCOT CULLOWHEE NC

3. Service Type:
☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7001 1940 0001 5154 3016

PS Form 3811, August 2001 Domestic Return Receipt 102595-01-M-2509

COWARD, HICKS & SILER, P.A.
ATTORNEYS AND COUNSELORS AT LAW

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Orville D. Coward, Jr.
Ralph L. Hicks
James Kent Coward, Jr.
William H. Coward
Kimberly R. Coward
Robert F. Siler

James Kent Coward (1929-1989)

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Franklin, North Carolina 28734
(828) 524-6475 / fax: (828) 524-9833

705 West Main Street
Sylva, North Carolina 28779
(828) 586-2147 / fax: (828) 586-2605

September 12, 2002

Town of Webster
Board of Commissioners
PO Box 7
Webster, NC 28788

Certified Mail

PLEASE TAKE NOTICE

You are hereby notified, as required by North Carolina General Statutes, section 120-164, that on October 8, 2002, or as soon as possible thereafter, the undersigned attorney for the petitioners will submit to the Jackson County Board of Elections, a petition to incorporate the village of Cashiers as a North Carolina municipality, subject to a referendum, and that upon verification of the signatures of the petitioners, said petition will be submitted to the Joint Legislative Commission on Municipal Incorporations.

Thank you for your attention to this matter.

Yours truly,

William H. Coward,
Attorney for Petitioner

WHC/cpg

SENDER: COMPLETE THIS SECTION

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- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Town of Webster
Board of Commissioners
PO Box 7
Webster, NC 28788

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Mark Jamison
☒ Agent
☐ Addressee

B. Received by (Printed Name) Mark Jamison
C. Date of Delivery 9/23/02

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
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4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label): 7001 1940 0001 5154 3004

PS Form 3811, August 2001 Domestic Return Receipt 102595-01-M-2

Assessment of Petition
by
Village of Cashiers
for
Incorporation

Relative to NC G.S. 120-163 and NC G.S. 120-164

North Carolina Department of Commerce
Division of Community Assistance

Division of Community Assistance staff has reviewed the petition for incorporation from the proposed Village of Cashiers as it relates to NC G.S. 120-163 and NC G.S. 120-164. These sections of the General Statutes refer to the petition and notification requirements.

G.S. 120-163 (a) requires that a petition be signed by 15% of the registered voters (but by not less than 25 voters) of the area asking for incorporation. The proposed Village of Cashiers has submitted a petition with the required signatures.

G.S. 120-163 (b) requires that "[t]he petition must be verified by the county board of elections of the county where the voter is alleged to be registered. The board of elections shall cause to be examined the signature, shall place a check mark beside the name of each signer who is qualified and registered to vote in that county in the area proposed to be incorporated, and shall attach to the petition a certificate stating the number of voters registered in that county in the area proposed to be incorporated, and the total number of registered voters who have been verified. The county board of elections shall return the petition to the person who presented it within 15 working days of receipt." G.S. 120-163 (d) requires that the petitioners must present to the Commission the verified petition from the county board of elections. The Jackson County Board of Elections has verified the Village of Cashiers petition.

G.S. 120-163 (c) requires that the petition must include a number of items. These are:

- A proposed name for the city. The petition of the Village of Cashiers does include a proposed name.
- A map of the city. The petition of the Village of Cashiers does include a map.
- A list of proposed services to be provided by the proposed municipality. The petition of the Village of Cashiers does include a list of proposed services.
- The names of three persons to serve as interim governing board. The petition of the Village of Cashiers includes the names of three persons to serve as an interim council.
- A proposed charter. The petition of the Village of Cashiers does include a proposed charter.
- A statement of the estimated population and population density. The petition of the Village of Cashiers does include a statement of the estimated population and population density.
- Assessed valuation. The petition of the Village of Cashiers does include an estimate of assessed valuation.
- Degree of development. The petition of the Village of Cashiers does include degree of development.
- Recommendations as to form of government and manner of election. The petition of the Village of Cashiers does include recommendations as to form of government and manner of election.

According to G.S. 120-163, the proposed municipality may not contain any non-contiguous areas. According to an examination of the map presented with the petition, the proposed Village of Cashiers does not contain any non-contiguous areas.

According to G.S. 120-164, not later than five days before submitting the petition to the Commission, the petitioners shall notify:

(1) The board or boards of county commissioners of the county or counties where the proposed municipality is located.
(2) All cities within that county or counties.
(3) All cities in any other county that are within five miles of the proposed municipality of the intent to present the petition to the Commission.

The petition did include copies of the notification letters to Jackson County, all municipalities within Jackson County, and all municipalities within five (5) miles of the proposed village. Therefore, all required notification letters were sent.

According to G.S. 120-164, '[t]he petitioners shall also publish, one per week for two consecutive weeks, with the second publication no later than seven days before submitting the petition to the Commission, notice in a newspaper of general circulation in the area proposed to be incorporated of the intent to present the petition to the Commission."

The notice was published in the Crossroads Chronicle newspaper. Affidavit of publication for September 18, 2002 and September 25, 2002 were included in the petition.

Assessment of Petition
by
Village of Cashiers
for
Incorporation

Relative to NC G.S. 120-166.

North Carolina Department of Commerce
Division of Community Assistance

Division of Community Assistance staff has reviewed the petition for incorporation from Cashiers as it relates to NC G.S. 120-166. That section of the General Statute refers to the nearness of the proposed new 'Village of Cashiers' to other municipalities. Part (a) of that section sets criteria based on the nearness of the proposed new village to existing municipalities and their respective populations. Note that the General Statute requires that the population values be in accordance with the most recent decennial federal census, or according to the most recent annual estimate of the Office of State Budget and Management if the municipality was incorporated since the return of that census. These relationships are presented in the following table.

Critical Distance	Population of Neighboring Municipality
1 mile	5,000 to 9,999
3 miles	10,000 to 24,999
4 miles	25,000 to 49,999
5 miles	50,000 and over

There are no municipalities within one (1) mile of the proposed boundaries of Cashiers. The Town of Highlands (population 909) is within three (3) miles of the proposed boundaries of Cashiers, but does not exceed the neighboring municipal population threshold. No additional municipalities are within either four (4) or five (5) miles of the proposed new Village of Cashiers.

The proposed new Village of Cashiers is not entirely on an island so Subsection (b)(1) does not apply. Cashiers is not separated by a major river or natural feature from nearby municipalities, so Subsection (b)(2) does not apply. Finally, the petition indicated no evidence that Subsection (b)(4) applies (a petition for annexation to nearby city that was not approved).

The Commission is not precluded from making a positive recommendation on the petition for incorporation relative to the proposed Village of Cashiers, in accordance with NC G.S. 120-166.

Information sources: The foregoing assessment was based on information contained in the petition, and GIS data provided by the Jackson County GIS Department. A buffer analysis (an ArcView GIS utility) was performed on the proposed boundary that was presented on the map attached to the petition. The 2000 Census population values were retrieved from the NC Office of State Budget and Management, State Demographics web site (http://demog.state.nc.us/).

Note: 1

§ 120-166. Additional criteria; nearness to another municipality.

(a) The Commission may not make a positive recommendation if the proposed municipality is located within one mile of a municipality of 5,000 to 9,999, within three miles of a municipality of 10,000 to 24,999, within four miles of a municipality of 25,000 to 49,999, or within five miles of a municipality of 50,000 or over, according to the most recent decennial federal census, or according to the most recent annual estimate of the Office of State Budget and Management if the municipality was incorporated since the return of that census.

(b) Subsection (a) of this section does not apply in the case of proximity to a specific municipality if:

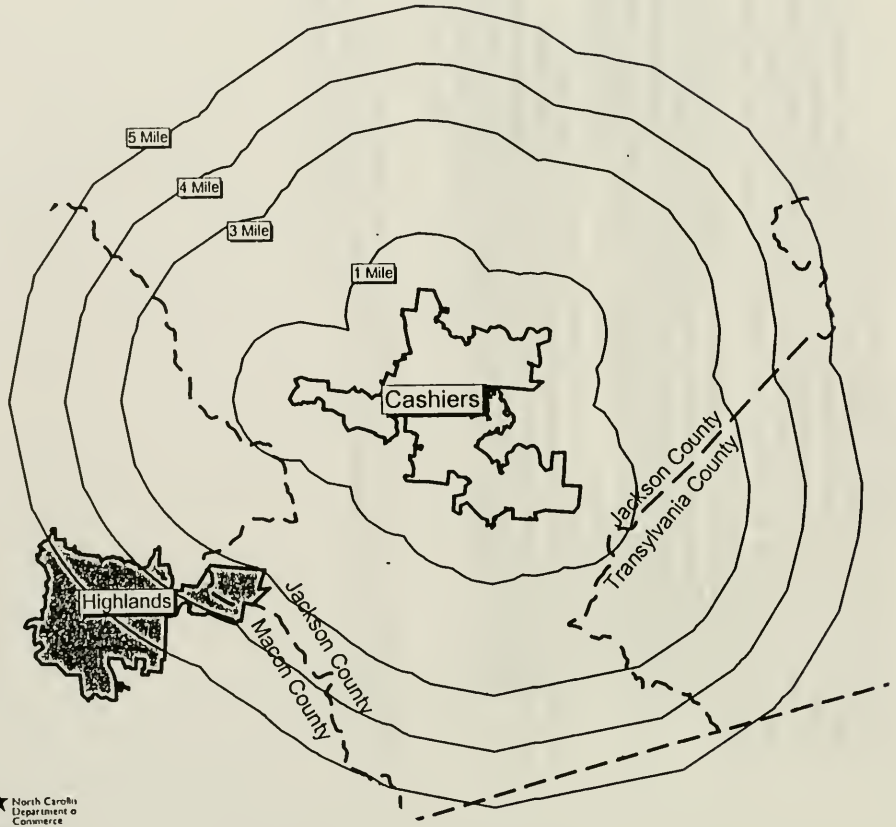
(1) The proposed municipality is entirely on an island that the nearby city is not on;

(2) The proposed municipality is separated by a major river or other natural barrier from the nearby city, such that provision of municipal services by the nearby city to the proposed municipality is infeasible or the cost is prohibitive, and the Commission shall adopt policies to implement this subdivision;

(3) The nearby municipality by resolution expresses its approval of the incorporation; or

(4) An area of at least fifty percent (50%) of the proposed municipality has petitioned for annexation to the nearby city under G.S. 160A-31 within the previous 12 months before the incorporation petition is submitted to the Commission but the annexation petition was not approved.(1985 (Reg. Sess., 1986), c. 1003, s. 1; 1989 (Reg. Sess., 1990), c. 1024, s. 25.)

Proposed Village of Cas...ers (Jackson County)
Municipal Incorporation Study Phase 1



N

Legend

- Proposed Village of Cashiers
- Town of Highlands
- Buffers
- County Boundary

0 2.5 Miles

North Carolina Department of Commerce
Division of Community Assistance

Map prepared 01/03

Assessment of Petition
by
Village of Cashiers
(Jackson County)
for
Incorporation

Relative to NC G.S. 120-167
through NC G.S. 120-170

North Carolina Department of Commerce
Division of Community Assistance

Division of Community Assistance (DCA) staff has reviewed the petition for incorporating the Village of Cashiers relative to NC G.S. 120-167 through G.S. 120-170. The following discussion addresses each of these sections of the General Statutes.

NC G.S. 120-167 Additional criteria; population.

NC G.S. 120-167 refers to population and requires that the permanent population must be at least 100 and a population density (permanent and seasonal) of at least 250 persons per square mile. The Jackson County Board of Elections determined there are 596 registered voters living in the proposed Village of Cashiers, exceeding the required minimum permanent population. The Division of Community Assistance performed a land use survey of the subject area, identifying 1,120 dwelling units. The 2000 US Census Bureau data indicates an average of 2.3 persons per household for Jackson County and an occupancy rate of 92.27 percent (permanent and seasonal). This suggests that 2,376 persons are likely to reside in those 1,120 with a population density of 287 persons per square mile. It appears that NC G.S. 120-167 is satisfied.

NC G.S. 120-168 Additional criteria; development.

NC G.S. 120-168 refers to development and requires that at least 40 percent of the area must be "developed for residential, commercial, industrial, institutional, or governmental uses, or is dedicated as open space under the provisions of a zoning ordinance, subdivision ordinance, conditional or special use permit, or recorded restrictive covenants."(1985 (Reg. Sess., 1986), c. 1003, s. 1.)

DCA used a land use survey combined with an analysis of available tax information to determine the degree of development. The survey considered parcels as "developed" if they had land use characteristics that were residential, commercial, institutional or governmental, industrial, or dedicated open spaces. Vacant parcels, forested parcels, or agricultural parcels were considered "undeveloped."

DCA's analysis indicated that 45.86 percent of the subject area is developed (see Table 1 and Map A). It appears that NC G.S. 120-168 is satisfied.

Table 1:
Development Relative to NC G.S. 120-168

Land Use	Acres
Commercial	628.84
Industrial	15.32
Institutional/Governmental	49.06
Residential	1,595.43
Undeveloped	2,701.38
Total	4,990.03
Total Developed Acreage	2,288.65
% Developed	**45.86%**

NC G.S. 120-169 Additional criteria; area unincorporated.

NC G.S. 120-169 requires that none of the area proposed for incorporation may be included within the boundary of another incorporated municipality. DCA compared the proposed boundary for the Village of Cashiers with the most recently updated Jackson County (GIS) data as well as the North Carolina Department of Transportation (GIS) data and found no evidence that any of the subject area is part of an incorporated municipality. It appears that NC G.S. 120-169 is satisfied.

NC G.S. 120-169.1 Additional criteria; services.

NC G.S. 120-169.1(b) requires that the area to be incorporated submit a plan for providing a reasonable level of municipal services. To meet the requirements of this section, the persons submitting the plan for incorporation must propose to provide at least four of the following services:

1) Police protection.
2) Fire protection.
3) Solid waste collection or disposal.
4) Water distribution.
5) Street maintenance.
6) Street construction or right-of-way acquisition.
7) Street lighting.
8) Zoning.

The proposed Village of Cashiers has submitted a sufficient plan for providing four out of eight of the above services. Cashiers will provide fire protection, police protection, zoning, and solid waste collection. Fire protection will be provided through agreements with the Cashiers-Glenville Volunteer Fire Departments. Police protection will be provided through an agreement with the Jackson County Sheriff's Department. Solid waste collection and recycling will be contracted with a solid waste collection service. Zoning will be adopted and administered by the Village of Cashiers. It appears that NC G.S. 120-169.1(b) is satisfied.

NC G.S. 120-170 Findings as to services.

NC G.S. 120-170 requires that the proposed municipality can provide, at a reasonable tax rate the services requested by the petition and that the proposed municipality can provide at a reasonable tax rate the types of services usually provided by similar municipalities. Cashiers has proposed a $.09/$100 property tax rate with an estimated property tax revenue of $508,500. As a result of the types of services the Village of Cashier plans to provide and the manner in which those services would be provided, the proposed $.09/$100 property tax rate appears to be reasonable.

There is insufficient data available on newly incorporated municipalities to accurately compare their tax rate with the tax rate proposed by Cashiers. However, to give some indication of a comparison of Cashiers' tax rate and that assessed by other

similar municipalities, DCA compared Cashiers with the North Carolina Department of Treasurer 2002 Municipal Financial Profiles for municipal populations between 1,000 persons and 2,499 persons. Cashiers has proposed a $.09/$100 property tax rate with an estimated property tax revenue of $508,500. In comparison, the North Carolina Department of Treasurer indicates in its report an average property tax rate of $.360/$100 assessment and average property tax revenue of $472,733. As stated above, Cashiers can provide the four proposed services at a reasonable tax rate. It appears that NC G.S. 120-170 is satisfied.

Conclusion

It appears that the proposed Village of Cashiers does satisfy the North Carolina General Statutes 120-167 through 120-170. The Commission is not precluded from making a positive recommendation on the incorporation of the proposed Village of Cashiers.

Information sources:

Petition for Incorporation of the Village of Cashiers
2000 US Census (referenced 03/03)
http://www.census.gov/
Jackson County GIS Department, Parcel Data and Assessment Data
North Carolina Office of State Treasurer (referenced 03/03)
http://www.treasurer.state.nc.us
NC DOT GIS Data Layers, Distributed by NC CGIA (2002)

Map A

Village of Cashiers
Municipal Incorporation
Phase II Study

Legend
- Cashiers Boundary
- Developed
- Undeveloped

0 0.5 Miles

North Carolina Department of Commerce
Division of Community Assistance

Map prepared 03/03